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ABSTRACT

To educate the small business entrepreneur on a continuing basis over three years, a model was developed to meet the specific needs of North Dakota business entrepreneurs and the educational institutions serving them. Enrollment in the program at Lake Region Junior College was limited the first year to twenty businesses and was increased the second year to forty. Designed to increase the effectiveness of business operations, the course of study emphasizes family involvement and provides individualized instruction through on-site visits as well as classroom and small group instruction. The subjects taught focus on accounting, taxes, recordkeeping, small business analysis, reorganization, and business technology. Evaluation of the program was made by the participating entrepreneurs, an advisory committee, the Small Business Administration, and the college administrators. Recommendations included the following: (1) the program begin in the summer; (2) advanced billing be used to produce a sense of commitment; (3) class size be limited to twenty with a total for the three years of no more than thirty-five with one program coordinator; (4) students live within fifty miles of the school to permit instructional visits; and (5) an advisory committee be formed for evaluation and course changes. (The appendixes contain a list of unit topics for each year, an agreement form for the entrepreneur and the instructor, the program evaluations, the business analysis forms, a standardized chart of accounts, a progress report form, and the charter for an advisory committee.) (EIG)

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ED162122

FINAL REPORT

Research Series Number 51

Model for Small Business Management Program in North Dakota Post-Secondary Institutions

Conducted Under Contract
from
North Dakota Research Coordinating Unit

Mr. Arlo D. Stevick, Project Director
Lake Region Junior College
Devils Lake, North Dakota 58301

July, 1978

U S DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

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ACKNOWLEDGEMENTS

During the time the Small Business program has been in operation there have been two different coordinators, Mr. Ken Elvrum and Mr. Wayne Olson. Both of these gentlemen gave their help and assistance in preparation of this final report.

The Small Business Management Advisory Committee provided the necessary ingredients for a successful program and their guidance was most appreciated. Committee members were: Mr. James Floyd, Small Business Administration; Mr. Mike Connor, Credit Bureau of Devils Lake; Mr. Dave Glickson, Glickson's Store for Men; Mr. Howard Toso, Ramsey National Bank; Mr. Mac Bryant, Devils Lake Area Chamber of Commerce; Mr. Tom Rutten, Traynor and Rutten Attorneys; Mr. Jack Ferguson, First State Bank of New Rockford; Mr. Leonard Pokladnik, State Vocational Education Department; and Mr. Arlo Stevick, Lake Region Junior College.

Mr. Leonard Pokladnik, State Supervisor for Distributive Education and Dr. Don Eshelby, Research and Curriculum Coordinator for the North Dakota State Vocational Education Department assisted with the initial planning stages and, their continued support and help was sincerely appreciated.

ABSTRACT

There is a need for an educational program to assist small business entrepreneurs with their problems. To meet this need, an educational and counseling system was developed. The model developed was to meet the specific needs of the North Dakota business entrepreneurs and the educational institutions serving this identified group.

The over-all goal of the Small Business Management Program at the local level is to assist business families in increasing the effectiveness of their business operations. The instructional program was divided into four types of activities: classroom instruction which includes business analysis, small group instruction, individual instruction, and business technology instruction.

Evaluation of the program at Lake Region Junior College involved participants in the program, outside evaluation by the Small Business Administration, an advisory committee evaluation, and the college administration's evaluation.

Recommendations were to start the program during the summer months, with advanced billing of no more than three months at $15.00 a month and the class size should be limited to 20 with a total for the three years of no more than 35. In addition, it is recommended that only participants within a distance of 50 miles form the college be enrolled.

CHAPTER I

INTRODUCTION

Statement of the Problem

The problem was to develop an educational and counseling system to assist and educate the small business entrepreneur on a continuing basis for a period of three years. The model developed was to meet the specific needs of the North Dakota business entrepreneurs and the educational institutions serving this identified group.

Nature and Explanation

The many small businesses that serve rural North Dakota communities and the increasing number of businesses that fail each year indicate the need for an educational program to assist small business entrepreneurs with their problems of: accounting procedures and records, inventory control, tax management, federal and state regulations, personnel problems, lack of marketing knowledge and skills, evaluation of financial and capital needs, credit and collection policies, knowledge of available legal advisors, and incorporating procedures for a small business.

Since there are no federal or state agencies to assist them, the small business entrepreneurs must rely on their backgrounds, knowledge, and skills. Prior to this research, no educational institution in North Dakota provided the services needed to assist the entrepreneur with his or her problems.

Project Design and Procedures

The project was designed to operate a small business management program for 11 months a year for a two-year period. Enrollment in the program for the first year was limited to 20 businesses in the Lake Region area within a 60 mile radius of Devils Lake. The second year, an additional 20 businesses were allowed to enroll in the program.

Enrollment in the program was initially controlled through personal contacts, letters, telephone, brochures, newspaper and radio advertising, the Small Business Administration and word-of-mouth advertising by the advisory committee.

An advisory committee was established consisting of community leaders, area bankers, representatives from state and federal agencies, and local college administrators. The advisory committee provided the guidelines, advice, and expertise for the total program.

Initially, the course content was designed to provide basic instruction in accounting procedures and record keeping. As the program matured, other basic areas of instruction in business operations were added to meet the specific needs of the enrollees.

CHAPTER II

PRODUCTION GOALS AND DESIGN

Program Goals

The over-all goal of the Small Business Management Program at the local level is to assist business families in increasing the effectiveness of their business operations.

The specific objectives of the educational model developed at Lake Region Junior College were to:

1. Increase the profitability of the individual business.
2. Enroll various types of businesses in the program--retail, services, and manufacturing.
3. Increase the enrollees' knowledge and understanding of the economic and business principles upon which sound business decisions are based.
4. Develop the entrepreneur's ability to effectively utilize the decision-making process in the management of his/her business.
5. Develop the entrepreneur's ability to adapt his/her business trends.
6. Increase the business person's knowledge of the technical aspect of his/her business operations.
7. Increase the entrepreneur's skills in performing the

function of management and business operations.

8. Improve the entrepreneur's ability to recognize the use and value of auxiliary services and agencies in the operation and management of his/her business.
9. Increase interest in the total welfare of the community and increase civic responsibility.

Program Design

The instructional program was divided into four types of activities: classroom instruction which includes business analysis, small group instruction, individual instruction, and business technology instruction.

Classroom instruction was offered once a month following the sequence of units outlined for the program. Information and content emphasize certain management techniques or procedures that have application to all class members. In the second and third years much of the instructional material is drawn from analyses of the class members businesses. APPENDIX A contains a listing of unit topics for each of the three years of instruction.

Small-group instruction usually involves three or four operators of like kinds of businesses so that the management instruction can be related to specific business types. Such instruction is usually based on the identification of a common problem through the at-the-business individual instructional activity. Small-group instruction is offered as needed.

At-the-business individual instruction is planned to occur once each month with each student. This activity allows the instructor an opportunity to relate the classroom instruction directly to the student's

business and to deal with the problems of organization and management that are unique to the specific business. Class members will generally place the highest value on this type of instruction.

Business technology is an important part of the total education effort, however, it is not part of the management instructional package. When the instructor and advisory committee have determined that there is a need for instruction in a special area such as advertising, display, and personnel, it is the instructor's responsibility to arrange for instructions to meet the need.

The annual business analysis is a basic element of the second and third year of instruction and provided the foundation for the curriculum. It is also recognized that monthly and/or quarterly operating statements can be done by the owner and instructor manually, or can be provided by computer service firms such as Specialized Data Systems (SDS) of Madison, Wisconsin.

Unique Features

The program's emphasis on adult education is in keeping with the current emphasis on the out-of-school population. Increasingly, educators are recognizing--and designing progress to meet--the needs of adults, the fastest growing segment of the population.

Concentration on the self-employed focuses instruction on productivity, a major concern of all. A self-employed person is made more productive by focusing his/her attention on the effective us of human and material resources through more efficient management; this is the objectives of the small business management program.

The intent of the program is to increase the level of performance and the rewards from self-employment at a time when the alternative, for many small business entrepreneur's is to be unemployed. This is of particular concern when there is no effective public program to protect the self-employed should his/her business fail and he/she join the large, unemployed work force.

Utilizing family resources--land, labor, capital, and management--the course of study emphasizes the alternative goals a business can establish that will parallel those established by the family. The concept of family involvement is strongly emphasized and is coupled with individualized instruction through on-site visits.

The business management program utilizes five basic criteria for insuring the separation of the business management program from the technological program.

1. Specific Enrollees--unlike many adult program, this program has a specific enrollment. Instruction is offered only to those who commit themselves to a study of their businesses and agree to abide by certain rules that regulate participation. See APPENDIX B.
2. Specific Units of Instruction--The curriculum is designed to lead the student through a sequence of activities in the study of his/her own business. The units are prescribed to present, in order, material that will motivate the student to gather and analyze data and make implementation of business decisions possible.
3. Sequence of Course--Enrollment should not be permitted in a

haphazard fashion. Students must enroll at the beginning of the three-year program.

4. Continuity Between Courses--The basic titles for the years of instruction are: "Business Records and Accounts," "Business Analysis," and "Business Organization." Each course is a prerequisite for the next. To analyze the business it is first necessary to have a suitable business record. To study the organizational alternatives it is first necessary to have analyzed the business to determine its strengths and weaknesses. The instruction is designed to bring students toward satisfaction of business and family goals, goals that are established when instruction begins.

5. At-The-Business Individual Instruction--Classroom and group activity must be applied to individual businesses if the instruction is to be useful. Planned individual instruction at the student's place of business permits the application of instruction to specific business problems. In the small business management program, an analysis of the student's own business is a vital tool used in making management decisions. This real-life model is a key element of class participation one that becomes more meaningful to the student as he/she becomes more involved in the program.

CHAPTER III

EVALUATION

Evaluation of the Small Business Management Program at Lake Region Junior College involved: the participants' evaluation through the use of a questionnaire (APPENDIX C); outside evaluation by the Small Business Administration (APPENDIX D); the Advisory Committee evaluation (APPENDIX E) of the program; and finally an internal evaluation conducted by the college administration (APPENDIX F).

Participants' Evaluation

The small business entreprenuers' evaluation of the program involved responses to questions prepared by the local program director. The questionnaires were mailed to entreprenuers and telephone calls were used to expidite the return of the instruments. A fifty percent return was used for this report.

The majority of the businesses involved in the program are single proprietorships and a small percentage are partnership and corporation forms of ownership. The work forces of these businesses range from one part-time to six full-time employees.

Many entreprenuers believed the small business management program has helped them make their businesses more profitable and has increased their utilization of management skills. They indicated that there is a need for this program on a continuing basis.

As planned, the program provided for a visit to the business site at least once a month. The respondents, however, indicated the need for visits at least twice a month. In addition, the program has classroom instruction scheduled once a month and the evaluation indicated a need for twice a month.

A computer analysis of their businesses was offered to the second-year enrollees and respondents indicated that they appreciated receiving the analysis. (See APPENDIX G for a copy of the analysis form used by the program).

The respondents identified the following topics for discussion, further study, and possible incorporation into the existing program: advertising, sales, management, accounting, credit and collections, and Federal and State reports. The Federal (Internal Revenue Service) and State reports received the highest priority rating.

Responses that indicated weaknesses of the program were varied and included: arranging times with the director for on-site visits, classroom instruction irrelevant to some businesses, more classes needed in the classroom, and the need for management assistance.

Recommendations for the program were; to assist the small business entrepreneur with information needed for income tax preparation, and better scheduling of classroom instruction and on-site visits.

General comments from all the respondents were favorable. A feeling of concern was expressed about the program and its need was emphasized. The attitude of the small business entrepreneurs in the program can be summarized by the following comment of one proprietor, "It is important to give the adults of the community an opportunity to learn more about

their businesses . . . hopefully they are here to stay and, in turn, return to the community and share what has been given to them.

Small Business Administration

The staff of the Small Business Administration located at Fargo, North Dakota was asked to evaluate the program. They identified the importance of selecting the right person to administer the program so it would be effective in meeting the needs of the small business entreprenuer. In addition, they recognized the number of contacts the program coordinator had with the businesses enrolled as being effective in meeting the program goals.

The Small Business Administration recommended that the Small Business Management Program should be coordinated throughout the state as a team effort with a free exchange of information between program coordinators. The Small Business Administration also recommended, involving outside resource groups such as The Greater North Dakota Association and the Chambers of Commerce to assist with guidance and direction.

Advisory Committee

The advisory committee recognized the lack of management training among small business entreprenuers in the Lake Region area. This program is needed to improve the management skills necessary for small business entreprenuers and to encourage private enterprise in North Dakota. The committee further identified vocational education is doing a commendable job for students in school but warned against forgeting what vocational education can do to help those who are already on their own.

College Administration

The local vocational director, Mr. Arlo Stevick, was involved with the evaluation of the program. He identified the importance of: funding, selection of program coordinator, administration of the program, course titles and credits, and coordinator's office travel.

Income and expenditures for this program should be planned over a three-year period. The program coordinator has become the "Heart of the Program" and the success or failure of this program depends on his business knowledge and abilities.

In regard to administering the program, Mr. Stevick stated that it can be handled the same as any other vocational reimbursed program. Most businesses are not interested in receiving college credit, rather, they want to learn how to operate the business on a paying basis.

The program coordintor must have an office with a direct-line telephone for personal communication with businesses enrolled in the program. Because of the amount of travel and number of meetings involved, the program coordinator must plan each day to gain maximum use of time and money.

CHAPTER IV

RECOMMENDATIONS AND CONCLUSIONS

Recommendations

The following paragraphs describe in detail the specific recommendations concerning program implementation, enrollment and billing, advisory committee, and course titles.

Program Implementation

The Small Business Management program should be started during the summer months. August should be used for information and enrollment purposes and the first class should start in September.

September, October, November, and December classes should be used to prepare the participants to close out their current book system. They should develop complete opening entries with honest inventories. The a fresh start can be made in Jnauary using the standardized chart of accounts (APPENDIX H). It is important that participants are all on a similar system; the one recommended is Data Rite (APPENDIX I).

Enrollment and Billing

It is recommended that enrollment be conducted once a year with advance billing of no more than 3 months at $15.00 per month. Advance billing will impose a sense of committment on the participant.

Class size should be limited to 20 with a total for the three years

of no more than 35 with one program coordinator.

It is recommended that participants be enrolled in an area no larger than a radius of 50 miles to allow time for instructional visits. During these visits a progress report (APPENDIX J) should be completed and placed in the student file.

Advisory Committee

At the beginning of the program an Advisory Committee should be formed and should be used for evaluation and course changes. The committee should be comprised of people who constitute a cross section of the area served (A suggested guide is in APPENDIX K).

Small Business Management Curriculum

A curriculum, that spans a three-year instructional period, has been established for Small Business Management. Course content for each specific year is a prerequisite for the following year of instruction. APPENDIX L contains recommended course titles.

Conclusions

During the past two years, our experience in administering a Small Business Mangement program indicates the need for this program across the state of North Dakota. Many entreprenuers have need for upgrading their managerial skills to provide for a more profitable enterprise. With this increase in profit, expansion and growth develop which creates more jobs and stable employment for rural communities.

We believe a coordinated effort between other post-secondary

institutions, the State Vocational Education Department, and advisory assistance from the Small Business Administration would be beneficial to strengthening the Small Business Management program in our state.

APPENDIX A

YEAR ONE

"Business Records and Accounts"

1. Stimulating an interest in small business management.
2. Showing the need for small business records.
3. Measure of small business family progress and uses of small business home records.
4. Why are inventories an important part of small business records.
5. Keeping small business accounts current.
6. The balance sheet and monthly summary.
7. Cash flow and cash flow projections.
8. Employers' records; Social Security and Income Tax.
9. Unemployment compensation, Workmen's Compensation and Fair Labor Standards Act, OSHA and Safety Considerations.
10. Employer-Employee relations.
11. The depreciation schedule.
12. Income Tax management.
13. The end of year inventory.
14. Closing the record books for analysis.

APPENDIX A

YEAR TWO

Small Business Analysis

1. Calculating Income and Social Security Taxes.
2. Measures of Small Business Profit.
3. Measures of Small Business Size.
4. General interpretation of the Analysis.
5. The importance of Inventories.
6. Analyzing the Cusomer Service Department.
7. Analyzing the Size of Business.
8. Analyzing Mechanization, Labor, Equipment and Building Costs.
9. Analyzing Major Department Efficiencies.
10. Evaluation of the Small Business.
11. Income Tax Planning and Management.
12. Closing the Small Business Account Book for Analysis.

APPENDIX A

YEAR THREE

Small Business Reorganization

1. Attributes of Successful Small-Business Entrepreneurs.
2. Determing the Most Profitable Level Operation.
3. Selection of Departments.
4. What do two years of Records Mean.
5. Evaluating the Customer Service Departments.
6. Evaluating the Major Departments.
7. Evaluating Overhead and General Business Costs.
8. Maximizing Income.
9. Maximizing Income (continued).
10. Maximizing Income (continued).
11. Site, Buildings, Merchandise Handling.
12. Planning Transitional Stages.

APPENDIX B

BUSINESS OPERATOR'S FILE

NAME OF BUSINESS_____

ADDRESS_____
Street City Zip

PHONE NUMBER HOME_____ BUSINESS_____

NAME OF OWNER (S)_____

TYPE OF BUSINESS_____

NUMBER OF EMPLOYEES_____
Full Time Part Time Total

MEMBERS OF FAMILY (OTHER THAN OWNER)_____
Name Relationship

_____ _____
Name Relationship Name Relationship

_____ _____
Name Relationship Name Relationship

LENGTH OF TIME BUSINESS OPERATED BY PRESENT OWNER_____

_____

_____

DATE STARTED SMALL BUSINES MANAGEMENT PROGRAM_____

CONDITION OF BUSINESS STARTING_____

APPEARANCE OF BUSINESS STARTING_____

RECORD KEEPING SYSTEM STARTING_____

OPERATOR'S ATTITUDE STARTING_____

GOALS OF BUSINESS/FAMILY STARTING_____

_____

INSTRUCTOR'S COMMENTS_____

_____

_____

_____

APPENDIX B

SMALL BUSINESS ANALYSIS AGREEMENT

As a cooperator in the Small Business Management Analysis Program, I hereby agree to the following provisions:

1. That I will use a record keeping system that is adequate for business analysis during the year and will keep these records current to the best of my ability.
   a. Inventories
   b. Cash expenses and receipts
   c. Non-business assets and liabilities

2. That I will make a tuition payment of $15.00 per month.

3. That I will attend group meetings of the Small Business Management Program regularly.

4. That I will submit my records for analysis in January of the following year.

As a representative of the Small Business Management Department, in cooperation with Lake Region Junior College, I agree to provide the following to the small business cooperator:

1. Assistance with establishing beginning inventories, and all other beginning entries.

2. To check the cooperator's records periodically for accuracy and completeness.

3. To assist the cooperator with the preparation of necessary information for income tax purposes at the end of the year.

4. At the end of the year, to prepare such necessary close-out summaries and other additional forms as will be required by the analysis center.

5. To submit the records to the analysis center.

6. To provide the cooperator with a copy of the completed analysis from his own business. To discuss with him the results of this analysis, particularly as to how it may be used to further improve his business.

7. To keep all matters pertaining to his business strictly confidential.

Date_____ _____
(Small Business Cooperator)

Received $_____ _____
(Small Business Management Instructor)
19

APPENDIX C

QUESTIONNAIRE

1. How long have you been enrolled in Small Business Management at Lake Region Junior College?

   1 year_____ 2 years_____

2. What kind of business are you in?

   Retail_____ Repair_____ Service_____Manufacturing_____

3. How many employees do you have?

   Full time_____ Part time_____

4. Is your business a

   Sole proprietorship_____ Partnership_____ Corporation_____

5. Has Small Business Management made your business more profitable?

   Yes_____ No_____

6. Has Small Business Management made you a better manager?

   Yes_____ No_____

7. In your opinion should the course run for

   1 year_____ 2 years_____ 3 years_____ Continuing basis_____

8. What do you feel is a maximum monthly tuition your business could afford to pay for this course?

9. How often should the instructor be at your place of business?

   Once a month_____ Twice a month_____ Three or more times a month_____

10. Should a class be held at Lake Region Junior College for all businesses taking the course? If so, how often?

    Once a month_____ Twice a month_____ Three or more times a month_____

11. Do you feel the computer analysis offered through this course is of importance to your business?

    Yes_____ No_____

12. Are college credits for this course important to you?

    Yes_____ No_____

APPENDIX C (con't)

13. Is this course of study lacking any specific subject matter of interest to you in the operation of your business?

    Purchasing_____ Accounting_____ Marketing_____ Advertising_____
    Finance_____ Sales_____ Management_____ Credit and collections_____
    Internal Revenue Service or North Dakota state reports_____
    Other (please specify)_____

14. Do you feel this course of study would be of more benefit if offered by an agency such as the Small Business Administration or a private business consultant? If so, why?

15. What are the major drawbacks to the Small Business Management course?

16. What would be your recommendations for improving the course?

17. If you are no longer taking Small Business Management, why did you drop?

18. Genral comments: (Please answer) Thank you very much.

APPENDIX D

REPORT ON SMALL BUSINESS MANAGEMENT PROGRAM

At the request of personnel involved in the planning stages of the Small Business Management Program, this office compiled a list of names of small businesses in the Devils Lake and surrounding community areas as potential candidates for the counseling program. As contacts were made with these businesses at a later date many of them became enrolled in the program.

At the on-set of the program I served on the Advisory Council to provide general direction to the overall Small Business Management counseling service. During our meeting we discussed subject material to be covered by the coordinator, the number and duration of class meetings, availability of institutional material, publicity, limitation of enrollment and other pertinant matters.

There was a strong interest in Small Business Administration's Management Assistance publications by the business persons participating in the program. Approximately 90 individual publications were reproduced and provided to participants of the program for distribution to attendees during class meetings or personal visits to their places of business.

A number of our Agency Management Training Films covering Time Management, The Business Plan, etc., were also provided for presentation at the monthly meetings of the Small Business Management Group.

No program or service is stronger than the individual administering it. It is so important to the overall success of the Small Business Management Program to select the proper person for the job. References of the applicant for the job should be contacted to verify character, reputation and integrity. If possible further checks on the background of the individual should be made.

I did have an opportunity to spend a number of hours with the new coordinator. I was most favorably impressed with his abilities and dedication to the overall purposes of our Small Business Management Program. He has had the necessary experience in the business world in a number of areas in overall business management to most effectively provide the counseling services to enrollees of our program. He has provided this office with an update of contacts that he had made with the business persons. From these reports it is quite apparent that the individual is most effective in this position.

Report on Small Business Management Program

The new coordinator had the participants in the program complete a comprehensive two page questionnaire form. The questionnaires returned state that the participants are most appreciative of the services being provided. Most of the respondents indicate a continuing need for the mamagement assistance provided by the coordinator.

The Small Business Management Program works in well with the overall purposes of the Small Business Administration in protecting, aiding, and assisting small business. No greater service can be provided to Small Business Management than the one to one contact of an effective counselor in conjunction with management training sessions. Further, through this program it is possible to expand the counseling and training so vitally needed to the rural areas that normally don't have the opportunity to receive guidance or upgrade their management abilities.

We have been advised that Small Business Management Programs are being formulated in Bismarck and also Williston. I have been in contact with Mr. Larry Mandigo and Jim Wright in Bismarck. A number of publications have been provided to them. Further, contact has been made with Bob Wood in Williston regarding the program. It is our feeling that the Small Business Management services should be coordinated throughout the state as a team effort with free exchange of information between the coordinators. More effective results are invariably attained through team efforts.

Further, I would like to suggest that the Small Business Management Program involve outside resource people such as The Greater North Dakota Association and Chambers of Commerce to assist and provide overall guidance.

This office gives its wholehearted support and cooperation to the objectives of the Small Business Management Programs.

Sincerely yours,

James R. Floyd

Associated Credit Bureaus, Inc.

CREDIT BUREAU OF DEVILS LAKE, INC.

PHONE (701) 662-4061 — GALLOWAY BUILDING — P. O. BOX 792 — DEVILS LAKE, N. D. 58301

APPENDIX E

June 1, 1978

State Board for Vocational Education
900 East Boulevard
Bismarck, North Dakota 58501

RE: Small Business Management Program

Gentlemen:

As both a businessman and member of the advisory board at Lake Region Junior College of the Small Business Management Program I urge you to continue and expand the program.

I find all too often in working with businesses in the nine counties served by this collection agency that many businessmen lack good management training. This program is serving a need that has been left empty before and at the same time helps to encourage private enterprise in our state.

Vocational Education is doing a fine job now with young people still in school, but let's not forget what vocational education can do to help those who are already on their own.

We need the Small Business Management Program, please give it your continued support!

Sincerely,

Michael J. Connor
Manager

MJC:sal

cc: Arlo Stevick
Lake Region Junior College 24

COLLECTIONS CREDIT INVESTIGATIONS CREDIT REPORTS

LAKE REGION JUNIOR COLLEGE

"THE COLLEGE DESIGNED WITH THE STUDENT IN MIND"

VOCATIONAL EDUCATION DEPARTMENT

Phone (701) 662-4951, Ext. 33

APPENDIX F

July 6, 1978

State Board for Vocational Education
900 East Boulevard
Bismarck, ND 58505

RE: Small Business Management Program

Gentlemen:

As a vocational director with the responsiblities of supervising the small business management program, the following paragraphs will discuss the importance of funding, selection of coordinator, administrating the program, course titles and credits, the coordinators office and travel:

FUNDING

Funding can be a real problem. Finances must be determined before the program is started. The sources of funding must be identified at the very beginning. The sources are: business tuition, vocational reimbursement, state aid payment, and any other that could be identified.

It should be remembered that there are a lot of expenses at the beginning of the program. This means that institutions should plan over 3 years the incomes and expenses.

SELECTION OF COORDINATOR

The coordinator is the heart of the program. The success or failure of the program rests on the coordinator's knowledge and abilities.

This person should have an actual successful business background. A degree would not help here. This background should be a total business operation or a general type of manager. The reason for this is because of what he has to know to teach all the businesses enrolled in the program. The next most important ability of the coordinator is a strong background in accounting and record keeping.

This person should be outward going, tactful, & friendly. They should also have a feeling for people and their problems.

The coordinator must be able to present program materials in various areas in a classroom setting. This of course, means organization, awareness of current problems and solutions. The coordinator must be completely trustworthy as they must work with confidential information.

This person must be willing to learn about computors and what they can do for the businesses in the program.

Salesmanship is another area the coordinator should have, as they will have to recruit for program, as well as inform the public on what the program is all about.

ADMINISTRATING THE PROGRAM

The small business management program can be handled the same as any other vocational reimbursed program. However, the billing for the tuition is another problem. This billing should be done every month for what is owed the institution. The business office or the coordinator can do this. The coordinator should be kept informed of who owes, if they do not do the actual billing. It is suggested that the tuition be paid on a quarterly basis.

COURSE TITLES AND CREDITS

This is a touchy area, as most businesses are not interested, necessarily in credits. They want to learn how to operate the business on a paying basis.

Course titles should be constructed along the line of what is being taught. Credits attached to courses should be set up on a basis of so many contact hours for each credit hour (15 contact hours per credit hour).

COORDINATOR'S OFFICE & TRAVEL

The coordinator must have an office and a direct line type telephone. The coordinator and students must be able to get in touch with each other at anytime of the day. They must have a base of operation from which to work. This is also a place in which the business owners may identify with, if they want to call or stop to discuss a problem.

The coordinator will be doing a lot of traveling. This travel will be to business sites and various meetings. The coordinator must be able to plan their day with travel and teaching to make best use of visits and time. The budget must be adequate enough to handle this travel, especially to business sites.

I would recommend this program to any business and to any educational institution to start. However, I believe, the state of North Dakota should only have so many small business management program sites.

Sincerely,

Arlo D. Stevick,
Vocational Director

ADS/jmb
cc

APPENDIX G

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 1

PERSONAL EXPENDITURES
AND ASSET TRANSACTIONS

IDENTIFICATION CODE _____

OPERATORS NAME _____

BUSINESS NAME _____

BUSINESS CODE ( ) _____

SCHOOL _____

CITY _____

STATE _____

SUBMISSION DATE _____

INSTRUCTOR _____

BUSINESS YEAR (ENDING) _____

PERSONAL EXPENSES	CODE	A TOTAL PERSONAL	B BUSINESS
HEAT	813		
ELECTRICITY	814		
WATER	815		
TELEPHONE	816		
INSURANCE	817		
INTEREST	818		
REPAIRS & MAINT.-LAND	819		
REPAIRS & MAINT.-HOME	820		
REPAIRS & MAINT.-E. & F.	821		
REPAIRS & MAINT.-VEHICLES	822		
GAS, OIL & GREASE	823		
LEGAL & ACCOUNTING	824		
PROPERTY TAXES	825		
CONTRIBUTIONS	826		
ENTERTAINMENT	829		
DUES & SUBSCRIPTIONS	830		
LICENSES	831		
TRAVEL & RECREATION	832		
RENT	839		
MISCELLANEOUS	841		
POSTAGE	843		
SUPPLIES	850		
CHURCH	860		
MEDICAL EXPENSES	862		
FOOD & MEALS	864		
CLOTHING	866		
EDUCATION	868		
FAMILY USE OF GOODS & SERVICES	870		
TOTAL MONEY BORROWED	076		(070)
TOTAL PAID ON DEBTS-PRIN.	078		(074)
TOTAL NON-BUSINESS INCOME	088		
NUMBER OF PERSONS PER FAMILY	090		
ADULT EQUIVALENTS PER FAMILY	095		

ASSET TRANSACTIONS		PERSONAL	B BUSINESS
SALES OF LAND	710		
COST OF LAND SOLD	715		
SALES OF BUILDINGS	720		
COST OF BLDGS. SOLD (B.V.)	725		
SALES OF EQUIP. & FIX.	730		
COST OF E. & F. SOLD (B.V.)	735		
SALES OF VEHICLES	740		
COST OF VEH. SOLD (B.V.)	745		
PURCHASES OF LAND	760		
PURCH.-BLDGS/LEASEHOLD IMP.	762		
PURCH. OF EQUIP. & FIX.	764		
PURCH. OF VEHICLES	766		
ADDITIONAL BUS. INVESTMENT	768	XXXXXXXX	
AMORTIZABLE COSTS	769	XXXXXXXX	

DEPARTMENT CODES

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____
11. _____
12. _____
13. _____
14. _____
15. _____
16. _____
17. _____
18. _____
19. _____
20. _____
21. _____
22. _____
23. _____
24. _____
25. _____

MEMBERS OF THE FAMILY	PER PERSON	NO. OF PERSONS	ADULT EQUIV.
CHILD UNDER 7 YEARS	.4		
CHILD FROM 7 TO 12 YEARS	.6		
WOMAN 13 YEARS AND OLDER	.8		
BOY 13 TO 18 YEARS	.9		
MAN 19 YEARS AND OLDER	1.0		
TOTAL			

APPENDIX G (con't)

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 2

INVENTORIES

IDENTIFICATION CODE_____

BUSINESS NAME_____

DESCRIPTION	CODE	BUSINESS		PERSONAL	
		BEGINNING A	ENDING B	BEGINNING C	ENDING D
ASSETS					
CASH - BANK	101				
CASH - PETTY	102				
ACCT. REC. CONTROL	108				
ACCT. REC. 0-30 DAYS	109				
ACCT. REC. 30-60 DAYS	110				
ACCT. REC. 60-90 DAYS	111				
ACCT. REC. > 90 DAYS	112				
ALLOW. BAD DEBTS	114				
NOTES RECEIVABLE	115				
OPEN	116				
PREPAID INTEREST	158				
PREPAID RENT	160				
PREPAID INSURANCE	161				
PREPAID TAXES	162				
OPEN	163				
STOCKS AND BONDS	168				
OPEN	170				
LAND	181				
BLDGS./LEASEHOLD IMPS.	182				
ACCUM. DEPR.-BLDGS.	183				
EQUIP. & FIXTURES	184				
ACCUM. DEPR.-E. & F.	185				
VEHICLES	186				
ACCUM. DEPR.-VEHICLES	187				
AMORTIZABLE COSTS	188				
ACCUM. AMORTIZATION	189				
LIABILITIES					
ACCT. PAYABLE CONTROL	208				
ACCT. PAY. 0-30 DAYS	209				
ACCT. PAY. 30-60 DAYS	210				
ACCT. PAY. 60-90 DAYS	211				
ACCT. PAY. > 90 DAYS	212				
FLOOR PLANS	214			XXXXXXXXX	XXXXXXXXXX
OPEN	215				
NOTES PAYABLE-BANK	216				
NOTES PAYABLE-OTHER	217				
INTEREST PAYABLE	218				
OPEN	219				
FED. & FICA PAYABLE	220			XXXXXXXXX	XXXXXXXXXX
STATE WITH. PAYABLE	221			XXXXXXXXX	XXXXXXXXXX
FED. UNEMP. PAYABLE	222			XXXXXXXXX	XXXXXXXXXX
STATE UNEMP. PAYABLE	223			XXXXXXXXX	XXXXXXXXXX
SALES TAX PAYABLE	224			XXXXXXXXX	XXXXXXXXXX
PROPERTY TAX PAYABLE	225				
OPEN	226				
BONUSES PAYABLE	230			XXXXXXXXX	XXXXXXXXXX
DIVIDENDS PAYABLE	232			XXXXXXXXX	XXXXXXXXXX
MORTGAGE PAYABLE	261				
INTERMEDIATE LOANS	262				
OPEN	263				
CAPITAL ACCT.-STOCK	310		XXXXXXXXX	XXXXXXXXX	XXXXXXXXXX
CAPITAL ACCT.-OTHER	311		XXXXXXXXX	XXXXXXXXX	XXXXXXXXXX
RETAINED EARNINGS	312		XXXXXXXXX	XXXXXXXXX	XXXXXXXXXX
DRAW ACCOUNT	320	XXXXXXXXX		XXXXXXXXX	XXXXXXXXXX
FED. & STATE EST. TAX	321	XXXXXXXXX		XXXXXXXXX	XXXXXXXXXX

APPENDIX G (con't.)

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 3A

REVENUES AND PURCHASES

IDENTIFICATION CODE_____

BUSINESS NAME _____

	CODE	BUSINESS TOTAL A	DEPT. 1 B	DEPT. 2 C	DEPT. 3 D	DEPT. 4 E	DEPT. 5 F
BEGINNING INVENTORIES							
MERCHANDISE INV.	121						
SECONDARY INV.	141						
SALES & REVENUES							
MERCHANDISE	421						
SECONDARY MDSE.	441						
SALES DISCOUNTS	445						
RENTAL INCOME	450						
LABOR-CUSTOMER	460						
LABOR-OUTSIDE (SUBLET)	461						
LABOR-INTERNAL	462						
LABOR-WARRANTY	463						
PARTS-INTERNAL	472						
PARTS-WARRANTY	473						
OTHER BUSINESS INCOME							
INTEREST INCOME	780						
RENTAL INCOME (SUP.)	781						
ROYALTIES INCOME	782						
PURCHASE DISCOUNTS	790						
VOLUME DISCOUNTS	791						
OTHER	792						
PURCHASES							
MERCHANDISE	521						
SECONDARY MDSE.	541						
FREIGHT-IN COSTS	550						
C.G.S. (DIRECT)	555						
PROD. COST-SUBLET LAB.	561						
PROD. COST-LABOR	570						
NO. FULL-TIME WORKERS	052						
HRS. LABOR FOR F-T NOT INC. OPERATOR	054						
NO. P-T WORKERS	056						
HRS. LABOR FOR P-T	058						
HRS. UNPD. FAM. LABOR	060						
VALUE UNPD. FAM. LABOR	062						
HRS. WORKED-OPERATOR	064						
HRS. WORKED-PARTNERS	066						
VALUE-PARTNERS LABOR	068						
PERCENTAGE ALLOCATIONS							
TOTAL HRS. OF LABOR	10	100%					
TOTAL INVESTMENT	12	100%					
TOTAL EXPENSES	14	100%					

APPENDIX G (con't)

SMALL BUSINESS ANALYSIS
UNIVERSITY OF MINNESOTA
COMPUTER DATA SHEET
1978
FORM 4A

EXPENSES

IDENTIFICATION CODE_____

BUSINESS NAME_____

	CODE	BUSINESS TOTAL A	DEPT. 1 B	DEPT. 2 C	DEPT. 3 D	DEPT. 4 E	DEPT. 5 F
ENDING INVENTORIES							
MERCHANDISE INV. (121)	131						
SECONDARY INV. (141)	151						
EXPENSES							
OFFICER SALARY	608						
PAID FAMILY LABOR	609						
SALARIES & WAGES	610						
PAYROLL TAXES	611						
ADVERTISING	612						
HEAT	613						
ELECTRICITY	614						
WATER	615						
TELEPHONE	616						
INSURANCE	617						
INTEREST	618						
REPAIRS & MAINT.-LAND	619						
REPAIRS & MAINT.-BLDGS	620						
REPAIRS & MAINT.-E & F	621						
REPAIRS & MAINT.-VEH.	622						
GAS, OIL & GREASE	623						
LEGAL & ACCOUNTING	624						
PROPERTY TAXES	625						
CONTRIBUTIONS	626						
SHOP EXPENSE	627						
OFFICE EXPENSE	628						
ENTERTAINMENT & PROMO	629						
DUES & SUBSCRIPTIONS	630						
LICENSES	631						
TRAVEL & CONVENTIONS	632						
POLICY ADJUSTMENT	633						
DEPRECIATION CONTROL	634						
DEPRECIATION-BLDGS.	635						
DEPRECIATION-E & F	636						
DEPRECIATION-VEH.	637						
BAD DEBTS	638						
RENT	639						
CASH SHORT/LONG	640						
MISCELLANEOUS EXPENSE	641						
DELIVERY EXPENSE	642						
POSTAGE	643						
SELLING EXPENSE	644						
EMPLOYEE BENEFITS	645						
TRASH & GARBAGE	646						
BREAKAGE & SPOILAGE	647						
COLLECTION EXPENSE	648						
BANK CHARGES	649						
SUPPLIES	650						
AMORTIZATION	651						
OPEN	652						
OPEN	653						
OPEN	654						
OPEN	655						
OPEN	656						
OPEN	657						
OPEN	658						
OPEN	659						
OPEN	660						
OPEN	661						
OPEN	662						
OPEN	663						
OPEN	664						

APPENDIX H

Small Business Management Standardized Chart of Accounts

100-199 ASSETS

100 CURRENT ASSETS
111 Cash--Bank Account
112 Cash-Petty Cash
113 Accounts Receivable Control
114 Allowance for Bad Debts
115 Notes Receivable
116-119 Open

120 MERCHANDISE INVENTORY
121-139 Departmental breakdown using titles indicated by individual businesses
140 Secondary Departments (i.e. used merchandise, etc.)
141-159 Secondary departmental breakdown using titles indicated by individual businesses

160 OTHER CURRENT ASSETS
161-179 Itemize other current assets such as prepaid insurance, prepaid property taxes, etc.

180 FIXED ASSETS
181 Land
182 Buildings
183 Accumlated Depreciation--Buildings
184 Equipment and Fixtures
185 Accumulated Depreciation--Equipment and Fixtures
186 Vehicles
187 Accumulated Depreciation--Vehicles

190 TOTAL FIXED ASSETS

195 TOTAL ASSETS

200-299 LIABILITIES

210 CURRENT LIABILITIES
211 Accounts Payable Control
212 Notes Payable--Bank
213 Notes Payable--Other
214 Accrued Interest Payable
215-219 Open

220 Employees Federal Withholding & FICA Payable
221 Employees State Withholding Tax Payable
222 Federal Unemployment Tax Payable
223 State Unemployment Tax Payable
224 State Sales Tax Payable
225 Accrued Property Tax Payable
226-249 Open

APPENDIX H (con't)

250 TOTAL CURRENT LIABILITIES

260 FIXED OR LONG-TERM LIABILITIES
261 Mortgage Payable
262-290 Open

295 TOTAL FIXED LIABILITIES

299 TOTAL LIABILITIES

300-399 OWNERS EQUITY

310 Capital--Business Operator
311-319 Open for extra capital accounts
320 Withdrawals-Draw Account--Business Operator
321 Federal & State Estimated Taxes paid (separate from the normal draw account)
350 Revenue & Expense Summary

370 TOTAL EQUITY

390 TOTAL LIABILITIEIS PLUS EQUITY

400-499 SALES AND REVENUE

420 SALES
421-439 Departmental breakdown using titles consistent with those in Merchandise Inventory and Purchase Accounts
440 Secondary Departments
441-459 Secondary departmental breakdown using titles consistent with those in Merchandise Inventory and Purchase Accounts

460 Labor--Customer
461 Labor--Outside (Sublet)
462 Labor--Internal
463 Labor--Warranty

472 Parts--Internal
473 Parts--Warranty

480 Interest Income
481 Rental Income
482 Royalties Income
483-489 Open

490 Purchase Discounts

495 TOTAL INCOME

500-599 PURCHASES AND COST OF GOODS SOLD

520 PURCHASES AND COST OF GOODS SOLD

APPENDIX H (con't)

521-539 Departmental breakdown using titles consistent with those in Merchandise Inventory and Purchase Accounts
540 Secondary Departments
541-559 Secondary departmental breakdown using titles consistent with those in Merchandise Inventory and Purchase Accounts

560 COST OF GOODS SOLD (DIRECT) Direct costing of complete goods, i.e. T.V.'s, cycles, appliances, etc. and it is optional.
561-579 Open

580 Freight in Costs

600-699 EXPENSES

610 Salaries and Wages
611 Payroll Taxes (FICA & Unemployment)
612 Advertising
613 Heat
614 Electricity
615 Water
616 Telephone
617 Insurance (Property, Liability, Workmen's Compensation, etc.)
618 Interest Expense
619 Repairs and maintenance--Buildings & Grounds
620 Repairs and maintenance--Equipment and Fixtures
621 Repairs and maintenance--Vehicles
622 Gas and Oil
623 Legal and Accounting
624 Property Taxes
625 Charitable Contributions (Business)
626 Shop Expense
627 Office Expense
628 Entertainment and promotion
629 Dues and Subscriptions
630 Licenses (Business)
631 Travel and Convention
632 Policy Adjustment
633 Depreciation Expense
634 Bad Debts Expense
635 Rent Expense
636 Cash Short/Long
637 Miscellaneous Expense
638 Delivery Expense
639 Postage
640 Selling Expense
641 Employee Benefits (Pension, Profit Sharing, etc.)
642 Trash or Garbage Removal
643 Breakage, Spoilage, etc.
644 Collection Expense
645-695 Open

699 TOTAL EXPENSES

APPENDIX I

PRICES AND ORDER FORM

(EFFECTIVE NOVEMBER 1, 1977)

PROFESSIONAL BOOKKEEPING MATERIALS

DATA RITE®

PHONE: (203) 677-8586

TO: DATA MANAGEMENT, INC.
FARMINGTON, CONN. 06032

ORDER DATE _____

PLEASE SHIP THE FOLLOWING ITEMS IMMEDIATELY TO:

FIRM NAME _____

STREET ADDRESS (TO PERMIT U.P.S. DELIVERY) _____

CITY & STATE _____ ZIP CODE _____

AUTHORIZED SIGNATURE _____

☐ PAYMENT ENCLOSED. SHIP PREPAID.
OR:
☐ BILL ME, INCLUDING SHIPPING COSTS.

☐ I AM AN ACCOUNTANT IN PUBLIC PRACTICE.
OR:
☐ MATERIALS ARE FOR MY OWN BUSINESS.

COMPUTE ORDER THROUGH LINE (A) BELOW USING LIST PRICES. THEN DEDUCT DISCOUNT OF 20% OR 30%, IF APPLICABLE, ON LINE (B)

ITEM ORDERED	ORDER CODE	QUANTITY	LIST UNIT PRICE	LIST EXTENSIONS	OFFICE USE
			$	$	
FORM NUMBERS (SEPARATE FORMS)	NUMBER OF PACKS OF 50	QUANT. OF EA. FORM 1-49			
TOTAL FORMS — PACKS			X4.70 / PACK =		
SMALLER QUANTITIES →			X .12 EACH =		
TOTAL LIST AMOUNT OF ORDER (A)			=		
DISCOUNT (B)			−		
HANDLING CHARGE ($1.00 IF (A) IS LESS THAN $10.00)			+		
NET AMOUNT OF ORDER (C)			=		
SALES TAX (CONN. AND CALIF. ONLY)			+		
NET AMOUNT DUE			=		

SPECIAL BINDER IMPRINTING

(10 BINDER MINIMUM PER IMPRINT FOR SMALLER ORDERS & OTHER DETAIL SEE REVERSE SIDE)

LETTERING _____

SPECIFY EACH TIME ORDERED
2 LINES MAXIMUM

ORDER DISCOUNTS

DISCOUNTS ARE BASED ON THE TOTAL LIST AMOUNT OF YOUR ORDER (A). IF AMOUNT ON LINE (A) IS BETWEEN $30.00 AND $149.99 DEDUCT 20%.

DEDUCT 30% IF THE AMOUNT ON LINE (A) IS $150.00 OR MORE

CARTONS:

PAID CHECK #:

PLEASE USE THIS FORM WE WILL SEND YOU ANOTHER WITH YOUR SHIPMENT

LIST PRICES

(EFFECTIVE NOVEMBER 1, 1977) SUPERSEDES ALL PREVIOUS DATA-RITE PRICES

ITEM	DESCRIPTIONS	ORDER CODE	LIST UNIT PRICE
COMPLETE SYSTEMS	STANDARD JOURNAL SYSTEM	2CB	$16.00
	COMBINED JOURNAL-LEDGER SYSTEM	2TC	20.70
	GENERAL LEDGER SYSTEM	2TL	20.70
	CHECK REGISTER- EDP SYSTEM	2RE	19.00
	CHECK REGISTER-MANUAL SYSTEM	2RM	19.00
SYSTEM REFILLS	JOURNAL-LEDGER REFILL	RTC	13.30
	JOURNAL REFILL	RCB	8.50
	LEDGER REFILL	RTL	13.30
TRANSFER TITLES	FOR JOURNAL COLUMNS	TT-J	.50
	FOR GENERAL LEDGER ACCOUNTS	TT-L	.50

ITEM	DESCRIPTIONS	ORDER CODE	LIST UNIT PRICE
TABBED SECTIONAL DIVIDER SETS	JOURNAL SET	JHS	$1.80
	GENERAL LEDGER SET	GLS	1.80
	VARIABLE TITLE SET	VTS	1.80
	ALPHABETIC SET	ALS	4.80
VISIBLE TITLE LEDGER SHEETS	(20 COLLATED FORMS/SET)	L-20B	2.50
DATA RITE BINDERS	(1½ RINGS; 120 SHEET CAPACITY)	2-LCP	7.80
PRINTED SETS [3 PADS & PAD CASE/SET; 100 SHEETS/PAD]	RETAIL-SERVICE	2RS-1S	10.90 / SET
	PROFESSIONAL	2P-3S	10.90 / SET
	SERVICE STATION	2SS-2S	10.90 / SET
MONTHLY FILING ENVELOPES	(12/SET)	2E129S	1.90 / SET

ALL ORDERS ARE ENTERED SUBJECT TO DETAILS AND TERMS ON REVERSE FORM 100S

©1977 DATA MANAGEMENT, INC., FARMINGTON, CONN.

PRICES and ORDER FORM

(EFFECTIVE NOVEMBER 1, 1977)

(On Reverse Side)

Details & Terms of Orders:

1. Larger order discounts are based on single shipments to single destinations.
2. Normal postage by United Parcel Service or Parcel Post will be paid by Data Management, Inc. on prepaid orders only. Extra charges, incurred by request, will be paid by the customer.
3. Open Credit in reasonable amounts is extended to accounts who consistently pay within 30 days. C.O. D. charges, if necessary, will be paid by customer. All charge orders are entered and accepted on the basis that they will be paid within 30 days. If it becomes necessary to employ the services of an attorney or collection service to enforce collection of a past due account, all such collection expenses will be chargeable to the customer.
4. Orders under $10.00 are subject to a handling charge of $1.00.
5. Special Binder Imprinting is done in hot stamped gold, 18 pt. Futura type on the lower right front cover of the binder, two lines maximum. There is a set-up charge of $2.50 for imprinting orders of less than 10 binders.

These prices are as of the effective date, and are subject to change without notice. We attempt to notify customers in advance of any changes.

Please use the following space for any suggestions you feel will help us further improve any aspect of our materials or service.

Thank you,

DATA MANAGEMENT, INC.

APPENDIX J

PROGRESS REPORT

DATE:_____

TOTAL ELAPSED TIME FOR
THIS MEETING:

Date:_____
Next meeting scheduled:

Start Finish Total

THIS MEETING: AREAS DISCUSSED

THIS MEETING: PROPOSALS MADE

CONCURRENCE OR OBJECTIONS BY BUSINESS OWNER (state reasons)

APPENDIX K

SMALL BUSINESS MANAGEMENT

Advisory Committee

I. NAME

The name of this organization shall be the Small Business Management Advisory Committee of the Lake Region Junior College.

II. PURPOSE

A. The major purpose of the advisory committee shall be to provide an association between the college and community which will, through advice, assistance and counsel, help establish, maintain and improve a program in small business management education.

B. Specific purposes include:

1. To provide advice and counsel concerning philosophy, objectives and curriculum of the small business management education program.

2. To be alert to new business and technical developments which require changes in curriculum or program operation.

3. To aid in securing enrollment by suggesting prospective enrollees and publicizing the program.

4. To make a yearly evaluation of the program.

5. To make appropriate recommendations through proper administrative channels to the administrative body of the school.

6. To provide a communications linke between the college and the community, especially the small business segment.

III. AUTHORITY

A. The committee shall serve in an advisory capacity only. Recommendations to the board of education shall be forwarded through appropriate administrative channels.

B. The committee shall have no administrative or legislative authority and is not established to assume any of the rights or duties of the administrative body or administrative staff.

APPENDIX K (con't)

IV. MEMBERSHIP

A. Number of Members

The advisory committee shall consist of 9 members.

B. Qualifications of Members

Persons selected to serve on the committee should:

1. Be genuinely interested in the Small Business Management Education Program and be knowledgeable about the needs of small business managers.

2. Be broadly representative of small businesses in the community to be served.

3. Be willing to devote the necessary time and effort to serving as a committee member.

4. Possess desirable personal qualities such as integrity, responsibility, maturity, open-mindedness and a constructive attitude.

C. Committee Membership

The committee may include persons from the following groups:

1. Owners or managers engaged in business.

2. Class members or prospective class members.

3. Persons closely associated with credit institutions.

4. An instructor of business or farm management.

5. A person representing a profession.

6. Minority group members.

7. Ex-officio members for school liaison, such as a board of education member and/or a member of the school administration.

8. Editor of local paper or other mass media representative.

D. Selection of Members

1. Members shall be nominated by the small business management instructor and the director of the Lake Region Vocational Education Department.

2. Members shall be appointed by the board of education and shall be notified of their appointment by the director of the Lake Region Vocational Education Department.

E. Terms of Membership

1. Advisory committee members shall be appointed for three-year terms and may be reappointed for one term. Terms of membership shall begin on January 1.

2. Terms of membership shall be staggered so that approximately one-third of the committee will be beginning terms each year. The initial committee members shall be either appointed for 1, 2, and 3 year terms or shall draw lots for these terms so that approximately one-third of the members will be appointed for each of the 1, 2, and 3 year terms.

V. OFFICERS AND EX-OFFICIO MEMBERS

A. Officers of the committee shall consist of a chairman, vice-chairman and secretary. The chairman and vice-chairman shall be regular committee members elected by the committee at the annual organizational meeting. The secretary, to be elected at the same meeting, may be a committee member or a school staff member.

B. The small business management instructor and any board of education representative or school administrator shall serve as ex-officio members only.

VI. MEETINGS

A. Number of Meetings

The Small Business Management Advisory Committee shall hold its annual organizational meeting in January of each year to (1) receive new members, (2) select officers for the year and (3) plan their yearly program. It is suggested that committees hold at least 2 or 3 additional meetings each year. Special meetings may be convened at the call of the chairman.

B. Minutes

Regular minutes of the advisory committee meetings shall be recorded nad maintained. Copies shall be distributed to all committee members, appropriate school administrators, and small business management education teachers.

APPENDIX L

Small Business Management Curriculum

YEAR I

1. Record Keeping Systems
2. Small Business Accounting
3. Inventory Management
4. Balance Sheets and Monthly Summaries
5. Understanding Cash Flow
6. Depreciation Schedules
7. Income Tax Management
8. Closing Books At Year End
9. Human Relations I

YEAR II

1. Calculating Income and Social Security Taxes
2. Measurement of Profit
3. Interpretation of analysis
4. Importance of Inventories
5. Analyzing Costs of Doing Business
6. Analyzing Departmental Efficiencies
7. Evaluation of the Total Business
8. Income Tax Planning and Management
9. Human Relations II

YEAR III

1. Determining Profitable Level of Operation
2. What do Records Mean
3. Evaluation of Overhead and Business Costs
4. Evaluation of Departments
5. Maximizing Income A
6. Maximizing Income B
7. Maximizing Income C
8. Planning Transitional Stages
9. Human Relations III